

**REMARKS**

This Amendment responds to the Office Action dated August 16, 2004 in which the Examiner objected to the drawings, specification and claims.

As indicated above, the specification has been amended to indicate that oxide films 2 and 4 are a first type insulating film while nitride films 3 and 5 are a second type insulating film. Therefore, applicants respectfully request the Examiner withdraw the objection to the specification.

Additionally, since reference numerals 2 and 4 are used to designate oxide films while reference numerals 3 and 5 designate nitride films, applicants respectfully submit that the drawings as currently filed are correct. Therefore, applicants respectfully request the Examiner withdraw the objection to the drawings.

As indicated above, claims 1, 2 and 4 have been amended to correct informalities. The amendments are unrelated to a statutory requirement for patentability and do not narrow the literal scope of the claims. Therefore, applicants respectfully request the Examiner withdraw the objection to claims 1-4.

Thus it now appears that the application is in condition for reconsideration and allowance. Reconsideration and allowance at an early date are respectfully requested.

If for any reason the Examiner feels that the application is not now in condition for allowance, the Examiner is requested to contact, by telephone, the Applicants' undersigned attorney at the indicated telephone number to arrange for an interview to expedite the disposition of this case.

In the event that this paper is not timely filed within the currently set shortened statutory period, Applicants respectfully petition for an appropriate extension of time.

The fees for such extension of time may be charged to our Deposit Account No.

02-4800.

In the event that any additional fees are due with this paper, please charge  
our Deposit Account No. 02-4800.

Respectfully submitted,

BURNS, DOANE, SWECKER & MATHIS, L.L.P.

Date: September 23, 2004

By:

A handwritten signature in black ink, appearing to read 'Ellen Marcie Emas', written over a horizontal line.

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